

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**King County Fire Protection District  
No. 2**

Report Date  
**February 25, 2014**

**Report No. 1011371**

Issue Date  
**March 6, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

March 6, 2014

Board of Commissioners  
King County Fire Protection District No. 2  
Burien, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on King County Fire Protection District No. 2's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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# Audit Summary

## **King County Fire Protection District No. 2 February 25, 2014**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of King County Fire Protection District No. 2 from January 1, 2012 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Procurement (bidding/contract monitoring)

### ***RESULTS***

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## Related Reports

### **King County Fire Protection District No. 2 February 25, 2014**

#### ***FINANCIAL***

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

## Description of the District

### King County Fire Protection District No. 2 February 25, 2014

#### ***ABOUT THE DISTRICT***

King County Fire Protection District No. 2 provides fire protection services to a 15.5 square-mile area in south King County, which includes the cities of Burien and Normandy Park and the area known as North Hill. The District serves approximately 54,080 residents.

An elected, three-member Board of Commissioners governs the District. The Fire Chief and approximately 42 full-time employees are responsible for daily operations. The District has two fire stations and an annual budget of approximately \$11.1 million.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Chris Elwell  
Gary Hobbick  
Ted Sitterley

#### ***APPOINTED OFFICIALS***

Fire Chief

Mike Marrs

#### ***DISTRICT CONTACT INFORMATION***

Address: King County Fire Protection District No. 2  
15100 8th Avenue S.W.  
Burien, WA 98166

Phone: 206-242-2040

Website: [www.burienfire.org](http://www.burienfire.org)

#### ***AUDIT HISTORY***

We audit the District annually. We have not reported any findings in the past 10 years.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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**Deputy Director of Local Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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**Doug Cochran**  
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